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Attn: Mail Stop Amendment

Re: U.S. Utility Patent Application
Application No. 10/822,096; Filed: April 12, 2004
For: **Power-Dividing Device and Axle-Driving Device For A Working Vehicle**
Inventors: YASUDA *et al.*
Our Ref: 2244.0190000/TGD/JHH

Sir:

Transmitted herewith for appropriate action is the following document:

1. Amendment and Reply Under 37 C.F.R. § 1.111.

The above-listed documents is filed electronically through EFS-Web.

In the event that extensions of time are necessary to prevent abandonment of this patent application, then such extensions of time are hereby petitioned.

The U.S. Patent and Trademark Office is hereby authorized to charge any fee deficiency, or credit any overpayment, to our Deposit Account No. 19-0036.

Respectfully submitted,

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TGD/JHH/hmb
Enclosures

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